

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way Is to Follow Form 1040A. Free Advice in Doubtful Cases. Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income, and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.
For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income.
Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

INCOME TAX IS DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the Internal Revenue offices as much as possible of an overload on the final day, March 15.

Mrs. Rosa Harris Gains 30 Pounds

Was So Run Down Could Hardly Get About—Is Well and Stout Now.

"I have not only gained thirty pounds in weight, but I am enjoying so much better health than I have in years I feel just like a new person" said Mrs. Rosa Harris, 444 Twenty-sixth Ave. North Seattle, Wash., recently. Continuing, she said:

"For the three years past I suffered so much from stomach trouble and had become so badly run down, that I had given up hope of ever getting any better. My appetite was extremely poor, and I had to force down every mouthful I ate, and most of the time I could not even retain this. I would become so badly constipated. The least little thing I ate would sour, gas would form and press against my lungs so badly it was all I could do to get my breath, and I would have such intense cramping pains in my stomach they would nearly kill me. I was also badly constipated and had to take some sort of laxative almost every day. My kidneys bothered me a great deal and I suffered with pains across the small of my back, and, in fact, had pains all through my body nearly all the time. My head ached so bad nearly all the time I thought it would burst wide open and at times I would become so dizzy I would have to grab hold of something to keep from falling, and I would feel just like I was going to faint and black spots would dance before my eyes. I was so nervous the least little thing would upset me, and at night I was so restless I could get but little sleep as I would roll and toss from one side of the bed to the other all night long, and in the morning I would feel so tired and exhausted it was all I could do to get out of bed. I lost weight so rapidly I soon became so weak I could not do my housework it being all I could do to get about at all."

"I had seen so much about the good Taniae was doing others, and, too, as many of my friends had praised it so highly I decided to try it. Well, as I had given up all hope of ever finding anything that would help me, you can imagine my surprise when I began to get better as soon as I had taken only a few doses of Taniae. My appetite improved until it was soon better than it had ever been, and nothing I ate gave me a particle of trouble afterward. I continued taking it until I was soon rid of all my troubles. I am never bothered with pains in my stomach or back, and, in fact, never have a pain of any kind. I never have the headache or those dizzy spells any more and have regained my strength until I can do all my housework with ease. I can truthfully say I believe Taniae saved my life and I expect to praise it as long as I live."

Taniae is sold in Burns by Reed Bros., and in Crane by the Vale Trading Co.—Adv.

Fellow came to town one day this week and emitted dire predictions of an approaching panic. It broke when he returned home and his wife met him at the door. Poor devil.

DANISH BUTTER ARRIVES IN COMPETITIVE LOTS

High Quality and Cheaper Production Cost Warn Dairymen to Improve Methods.

Several thousand casks of Danish butter have arrived in America from Denmark, says a recent issue of Market Reporter, published by the United States department of agriculture. The butter is high class and much more like it is reported on the way.

"The Danish farmer can sell under our prices because he has a lower production cost," says Prof. P. M. Brandt, head of dairying at O. A. C. "His cows produce about 8000 pounds of milk a year and ours about half as much. He produces milk and cream from which high class products can be made, while our dairymen produce grades of cream from which only relatively poor butter can be made because the average creamery will not refuse to take the poor cream."

"If we compete successfully with the Danes we must cull out our poor cows and quit buying poor cream."

Quotations are higher in America than in any other country, which starts butter movements in this direction, Professor Brandt says. The shipping board has put on a line whereby vessels with refrigerator systems will reach New York every 10 days from Argentina, which is reported to have lots of good butter for export.

Creamerymen and farmers are jointly responsible for meeting foreign competition of low-priced, high quality butter, says a Professor Brandt.

DESERT LAND TERROR-IZED BY WILD MAN

A wild man on the Owyhee desert is terrifying the cattle and sheep men of the territory lying along the Oregon and Nevada line. The authorities of Malheur county, Or., have been asked to capture him. The disturber subsists on cattle and sheep which he kills, says The Oregon Journal.

His presence in that section has long been known, but he avoided contact with anyone and always hid when approached until last fall, when he was surprised by a party of buckaroos and surrounded.

His hair and beard were long and he spoke very broken English and would say but a few words. He was comfortably dressed, however, and as a number of camps had been robbed from time to time, the cowboys assumed that he was wearing stolen clothes.

They let him go after questioning him. Recently he has been seen again on several occasions following his wild meat devouring orgies on the desert.

DO YOU KNOW

Do you know that the people will vote, on May 21, on a measure that appropriates \$614,000 a year to the University and \$685,000 to the Agricultural college?

Do you know that this is a matter of life or death for higher education in Oregon?

Do you know that both institutions are steadily losing their best men on account of financial inability to hold them?

Do you know that Oregon in 1918 possessed only \$411 worth of buildings per student at the University and \$529 at the Agricultural college? Do you know that the average for the state institutions in 1918 was \$995?

Do you know that the enrollment of students in Oregon since 1918 has been one of the most rapid increases in the whole country? Do you realize that no additional buildings have come to completion in that time?

Do you know that the Oregon institutions were poor to start with, even before conditions became so much worse?

Do you know that good education is the real cause of progress and prosperity and good government?

Do you know that Oregon has been furnished good education to its young men and women? Do you know that there is a point of economy below which this cannot be done?

Do you know that a little knowledge is a dangerous thing, and that an unduly cheapened education is

like hiring a cheap doctor—it probably makes you worse instead of better?

Do you know that it is the duty of every educated person to make these facts clear to all? Do you know that if you do not act, nobody else can?

AS OTHERS SEE US

A stranger judges this town mainly by its appearance.

We should have a reputation second to none—superior to many—but we will have only that which we carve out by our own efforts.

Let's all pitch in and make this the cleanest and the brightest and the most progressive year in our history.

Spring is the time to begin.

One promise kept after marriage is better than a dozen made before the event.

An exchange avers that nine-tenths of the conceit in the world is monopolized by men under 40. How old are you.

If the average American girl knew the number of microbes in a single kiss, she'd order a coffin, shut her eyes, and take one last delicious plunge.

Consumers who buy from concerns other than those of their own locality do not realize that they are sending away money that could be used in the development of their own community. They do not see that when money is needed for local development it must come from the merchant or the manufacturer who is located in the community, and not the outside concern.

Popular opinion is popular only so far as it is satisfactory to the object.



From ROSES to RAZOR STRAPS. WE'RE THERE!

Oregon is the best place in the world for commercial growing of roses. Razor straps manufactured here are nationally advertised and sold.

Oregon manufacturers of carbon paper, drag saws, rubber heels, stoves, brooms, furniture, cough drops and other commodities make their products so good that the world asks for Oregon-made.

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When your cough and tickling throat keep you awake—

When you have that uncomfortable feeling of wanting to clear your throat constantly—to no avail—when you are hoarse and sore from continual coughing—then you will find

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soothing and effective. PUROLA White Pine Compound contains White Pine Bark, Tar, Wild Cherry Bark, Balm of Gilead, Menthol and other remedial ingredients valuable for certain disorders of the throat and lungs.

GUARANTEE
PUROLA White Pine Compound is guaranteed to be pure and if you are not satisfied with it, your druggist will refund your money.

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There are two main reasons—one, the name itself, which certifies superfine value—the other, that time tells the same story.

Thus reputation and performance unite in giving you all you expect—and more.

Yet Brunswicks cost no more than like-type tires. Many motorists would pay more readily, but the Brunswick idea is to GIVE the utmost, rather than to GET the utmost. And this has been true since 1845. You can appreciate what Brunswick Standards mean by trying ONE Brunswick Tire. It will be a revelation. You'll agree that you could not buy a better, regardless of price.

And, like other motorists, you'll decide to have ALL Brunswicks. Then you'll know supreme satisfaction from your tires—longer life, minimum trouble, lower cost.

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